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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited in the United States Postal Service as first class mail in the envelope addressed to: Mail Stop Reissue, Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

July 12, 2006 (Date of Deposit)

Attorney

45,765 Reg. No. Customer No. 33375

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Reissue Application of

Inventors

: Pollock and Ahrens

Application No.

10/714,477

Filed

November 14, 2003

Examiner

Jiping Lu

Art Unit

3749

Title

INLET BAFFLE FOR WATER HEATER

Atty Docket No.

006593-1868-R1

Mail Stop Reissue Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

RESPONSE IN REISSUE APPLICATION UNDER 37 CFR § 1.173

In response to the Office Action dated May 25, 2006, please consider the following amendments and remarks:

Amendments to the claims begin on page 2 of this paper.

Remarks begin on page 6 of this paper.